IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13/03/2003

CORAM

THE HONOURABLE MR. JUSTICE E. PADMANABHAN

W.P. NO. 17569 OF 2000
AND W.P.NOS. 17598 & 19559 OF 2000
W.P. NO. 20201 of 2000 & 6707 of 2001
AND
W.M.P. NOS. 28734, 28735,, 25454, 25472, 25420, 25422, 25424, 25426, 25428, 25430, 25432, 25434, 25436, 25438, 25440, 25442, 25444, 25446, 25448, 25450, 25452, 25454, 25456, 25458, 25460, 25462, 25464, 25466, 25468, 25470, 25472, 25474, 25476, 25478 OF 2000 & 9554 & 10481 OF 2001
W.P.M.P. NOS. 36318 TO 36323 OF 2001

W.P. NO. 17569 OF 2000

Arulmigu Dhandayuthapaniswamy
Temple, Palani, rep. By its
Joint Commissioner/Executive Officer
Palani. .. Petitioner

-Vs-

1. The Appellate Authority
Payment of Gratuity Act/
Joint Commissioner of Labour
Madurai.

2. Authority The Competent
under Payment of Gratuity Act
Assistant Commissioner of Labour
Madurai now at Dindigul.

3. A.Maruthamuthu .. Respondents

W.P. No.17569 of 2000 filed under Article 226 of The Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus as stated therein.

For Petitioners : Mr. M.Venkatachalapathi, SC
Ms. G.Thilakavathi
Mr.S.Silambanan

For Respondents : Mr. N.R.Chandran, AG
Mr. G.Sukumar, Spl.G.P.
Ms. D.Malarvizhi, GA
Mr. R.Subramanian

:COMMON ORDER

1. In W.P. Nos. 17569 to 17598 and 19559 of 2000, the petitioner temple has prayed for the issue of a writ of certiorarified mandamus to call for and quash the respective proceedings of the competent authority under The Payment of Gratuity Act (Assistant Commissioner of Labour, Madurai) at Dindigul dated 16.7.99 as confirmed by the appellate authority under The Payment of Gratuity Act (Joint Commissioner of Labour, Madurai) the first respondent in his respective proceedings dated 2.8.2000, quash the same and declare that the provisions of Payment of Gratuity Act has no application insofar as the petitioners' institution is concerned.

2. W.P. No.17569 to 17598 and 19559 of 2000, the writ petition moved by Arulmigu Dhandayuthapaniswamy Temple through its executive officer, challenging the proceedings of the Controlling Authority as affirmed by the appellate authority under The Payment of Gratuity Act holding that the writ petitioner Temple is liable to pay gratuity in terms of the provisions of The Payment of Gratuity Act, 1972, in respect of various employees employed in the said temple and different sums have been ordered to be paid.

3. W.P. No.6707 of 2001 has been filed by individual employee of Arulmigu Subramaniar Swamy Thirukoil, Tiruttani, seeking for a declaration that Rule 26 of The Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules as ultra vires. Identical reliefs have been prayed for in W.P. No.20201/00 by the employees, who were employed in Arulmigu Subramaniar Swamy Thirukoil, Tiruttani.

4. In respect of employees employed in various temples governed by the provisions of The Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules, 1964, is being challenged as violative of the Payment of Gratuity Act and, therefore, unenforceable. Such a contention has been

advanced by the individual employees, who claim gratuity before the Controlling Authority in terms of The Payment of Gratuity Act, 1972, while the temple authority have come before this Court challenging the proceedings of the Controlling Authority as well as the Appellate Authority under The Payment of Gratuity Act and also seek to contend that Rule 26 of the above rules alone will prevail and govern the services of the temple servant in respect of payment of gratuity.

5. According to the employees, the provisions of The Payment of Gratuity Act, 1972, a later enactment, will overrule the provisions of the rules framed under The Hindu Religious and Charitable Endowments Act and being an establishment as defined under The Payment of Gratuity Act, the employer temple is bound to pay gratuity at the rates determined by the Controlling Authority as affirmed by the appellate authority in terms of the provisions of The Payment of Gratuity Act, 1972. The question whether the temple is an establishment or other questions also arise for consideration. But the foremost contention being whether Rule 26 will apply or whether the provisions of The Payment of Gratuity Act, 1972, applies in respect of those employees employed in the temples governed by The Hindu Religious and Charitable Endowments Act, 1959, or the provisions of The Payment of Gratuity Act is enforceable even in respect of employees employed in the temple. Hence, it is essential to refer to the statutory rule itself.

6. Rules 26 to 30 of The Tamil Nadu Hindu Religious Institutions (Officers and Servants) Service Rules, 1964, which are relevant and it reads thus :-
"26. Gratuity : Every non-hereditary officer or servant who retires or dies after completing ten years of service in a religious institution included in the list published under Section 46 of the Act shall become eligible for a gratuity at the rate of half a month's salary for every completed year of service subject to a maximum of 15 month's salary.
Provided that this rule shall not apply to any such institution where the Contributory Provident Fund Scheme is in force.
Explanation : (1) Fraction of a year equal to six months and above shall be treated as completed year.
(2) "Retirement" for this purpose shall mean retirement on superannuation or after completing twenty five full years service and shall not include cessation of service on resignation or as a result of disciplinary action.
(3) "Salary" for the purpose of this rule shall mean the average monthly salary excluding the dearness and other allowances drawn during the last twelve months of service.
27. Reduction of Gratuity : If the service of an officer or servant has not been thoroughly satisfactory the authority sanctioning the gratuity may make such reduction in the amount as it thinks proper but the unfavourable circumstances appearing against such officer or servant for reducing the gratuity shall be recorded and communicated to him.
28. Recovery from gratuity and payment of gratuity to the family of employees : Any sum of money payable by the officer or servant to the religious institution shall be deducted from the amount of gratuity payable to him. If an officer or servant who has become eligible for gratuity dies while in

service or after retirement, the amount of gratuity shall be paid to his family.
Explanations : (1) "Family" includes the officer's or servants' widow, or widows, legitimate children, step-children, parents, unmarried sisters and minor brothers who had been wholly dependent on him.
(2) When the amount of gratuity is claimed by more than one person, payment shall be made to any one person who is authorised by all the claimants to receive payment.
29. Appointing authority to sanction gratuity : The appointing authority in respect of every officer or servant shall, with the prior sanction of the Assistant Commissioner or the Joint/Deputy Commissioner as the case may be, sanction gratuity amount.
30. Commissioner may sanction gratuity to servant of any institution : Notwithstanding anything contained in Rules 26 to 29 of these rules, the Commissioner may with the previous approval of the Government, sanction compassionate gratuity to a non-hereditary officer or servant in respect of any institution, for special reasons, to be recorded in writing :
Provided that the Commissioner shall, before passing an order under this rule, take into account the service, character and conduct of the officer or servant and also the financial position of the institution and its capacity to pay the amount."

7. The above said rules have been framed by the State Government in exercise of powers conferred under Section 116 (2)(xxiii) of The Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, Rules and Sub-rules have been framed and all those sub-rules admittedly apply to the employees employed in the Hindu temples in the State.

8. Section 116 of the Act confers powers on the State Government to frame rules to carry out the purpose of Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. Section 116 (2)(xxiii) reads thus :-
"The qualifications to be possessed by the officers and servants for appointment to non-hereditary offices in religious institutions the qualifications to be possessed by hereditary servants for succession to office and the conditions of service of all such officers and servants."

9. There is no dispute that the above rules 26 to 30 falls within the rule making power conferred by Section 116 (2)(xxiii).

10. Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, hereinafter called the principal Act for convenience, received the assent of the President on 19.11.1959. The said enactment falls under Entry 28 List III-concurrent list Schedule VII. Article 246 (2) of The Constitution provides that the State has power to make laws with respect to any of the matters enumerated in List III in the VII Schedule, but subject to clause (3) of the same Article. Article 246 (2) reads thus :-
"246. (1) Notwithstanding anything in clauses (2) and (3), Parliament has

exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the "Union List").
(2) Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State ..... also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the " Concurrent List").
(3) Subject to clauses (1) and (2), the Legislature of any State ... has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in the Constitution, referred to as the "State List").
(4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included in a State notwithstanding that such matter is a matter enumerated in the State List."

11. In respect of concurrent list, the State has full power to legislate regarding this subject, subject only to provision under Clause (2) of Article 254, (i.e.) provided the provisions of the State Act do not conflict with those of any Central Act or the subject. In terms of Article 254, if any provision of law made by the Legislature is repugnant to any provision of law made by Parliament, which Parliament is competent to enact, or to any provision of any existing law with respect to one of the kinds enumerated in the concurrent list, then the law made by the Parliament, namely, existing law shall prevail and the law made by the Legislature of a State shall to the extent of repugnancy shall be void. Article 254 (2), which is relevant reads thus :-
"254. (2) Where a law made by the Legislature of a State with respect to one of the matters enumerated in the Concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to that matter, then, the law so made by the Legislature of such State shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that State :
Provided that nothing in this clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislature of the State."

12. The legislative enactment, namely, The Payment of Gratuity Act, 1 972 (Central Act 39 of 1972), is an enactment enacted by the Parliament to provide for a scheme for the payment of gratuity to employees engaged in factories, mines, oilfields, plantations, Ports, Railway companies, shops or other establishments and for matter connected therewith or incidental thereto. The Payment of Gratuity Act falls under Entry 24 of Schedule VII List III-concurrent list. As the entry falls under the concurrent list, the State also is competent to legislate or frame rules by virtue of delegated legislation as well.

13. Rules 26, 27, 28 and 29 is a special provision providing for payment of gratuity in respect of employees employed in various Hindu temples in the State of Tamil Nadu, while Payment of Gratuity Act, 1972 provides for payment to all commercial and industrial establishment in which 10 or more employees are employed. The Hindu Religious and Charitable Endowments Act has received the assent of the President. Therefore, it has to be examined whether the said rule made under The Hindu Religious and Charitable Endowments Act will prevail over the later enactment, namely, The Payment of Gratuity Act, 1972, or vice versa.

14. Section 14 of the Payment of Gratuity Act provides that provisions of The Payment of Gratuity Act or the rules made thereunder shall have the effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument or contract having effect by virtue of any enactment other than this Act. Section 14 of The Payment of Gratuity Act has overriding effect over the provisions of any other enactment. The provisions of the central enactment shall be operative in case of repugnancy between the provisions of the Central Act and the State Act.

15. The Payment of Gratuity Act, 1972, is a self contained and complete code by itself and its provisions impliedly exclude recourse to any other statute.

16. The question whether the temple is an establishment or a shop pales to insignificance as the enactment, namely, The Hindu Religious and Charitable Endowments Act, has received the assent of the President by virtue of rule making power conferred on the State by The Hindu Religious and Charitable Endowments Act and the State Government has framed rules providing for payment of gratuity. The Payment of Gratuity Act, 1972, being an enactment general in nature, which applies particularly to employees engaged in factories, mines, oilfields, plantations, Ports, Railway companies, Shops or other establishments as seen from the preamble and it has no application in respect of a temple.

17. Section 1(3)(b) of The Payment of Gratuity Act, 1972, extends provisions of the Act to a shop or establishment to which the Act has become applicable. So also Section 1 (3) provides that the Act shall apply to other shop or establishment within the meaning of any law for the time being in force in relation to shops and establishment in a State or such establishment or class of establishment in which 10 or more persons are employed.

18. In JOTINDRA NATH ROY VS. SURENDRA BIKRAM SINGH AGARWAL & OTHERS reported in AIR 1996 SC 1736, the question as to the applicability of Payment of Gratuity Act in respect of employees of Religious and Charitable Trusts was the subject matter of consideration and the Apex Court held thus :-
"9. ..... A reading of the Judgment of the learned Single Judge will go to

show that it was nobody's case that the provisions of Payment of Gratuity Act could not be pressed into service but the claim of gratuity was contested on the ground that the scheme of the Trust as framed by the High Court did not provide for payment of gratuity to the retired employees though in the event of an employee dying in harness, certain provisions have been made in the scheme for payment of gratuity to the members of the family of such employee. It appears that no assertion was made before the High Court that the Trust was not an Establishment within the meaning of the relevant provisions of the Payment of Gratuity Act. Neither any material has been placed before us nor any argument was advanced on behalf of the respondent that the Trust is not an Establishment as contemplated in the Payment of Gratuity Act."

19. In NARAYANAN NAMBOODIRI VS. COCHIN DEVASWOM BOARD reported in 197 9 (39) PLR 7 = 1979 (2) LLJ 446, the Kerala High Court held that Cochin Devaswom Board is neither a shop nor an establishment and, therefore, the provisions of The Payment of Gratuity Act, 1972, has no application.

20. The expression "employee" has been defined in Section 2 (e) and it reads thus :-
"2(e) "employee" means any person (other than an apprentice) employed on wages, in any establishment, factory, mine, oilfield, plantation, port, railway company or shop, to do any skilled, semi-skilled, or unskilled, manual, supervisory, technical or clerical work, whether the terms of such employment are express or implied, (and whether or not such person is employed in a managerial or administrative capacity, but does not include any such person who holds a post under the Central Government or a State Government and is governed by any other Act or by any rules providing for payment of gratuity)."

21. As already pointed out, Rules 26 to 29 of The Hindu Religious and Charitable Endowments Act, are the rules, which provides for payment of gratuity. Therefore, on a reading of the expression "employee", it falls within the definition of employee employed in the temples, the provisions of The Payment of Gratuity Act will have no application. When the employees of the temple are governed by the statutory rules providing for payment of gratuity, they will not fall under the exclusive definition employee as defined under Section 2 (e). There is no dispute that the employees of the temple are governed by the sub-rules framed under The Hindu Religious and Charitable Endowments Act.

22. Construing the expression "employee" in Section 2 (e), at the first instance it appears as if it applies to the Central Government or a State Government employee governed by any other Act and not to employees employed in a temple. The expression "such person who holds a post in the Central Government of State Government and is governed by any other Act or by any rules providing for payment of gratuity has to be given its full meaning and the said provision has to be read as a whole. So far as the employees of the

Central and State Governments are concerned, they are governed by the provisions of the rules framed under Article 309 of The Constitution. The definition clause will exclude not only the State and Central Government employees or such other employees, who are governed by any other enactment or by any rules providing for payment of gratuity.

23. The expression Central/State Governments, which precedes the words "governed by any other Act" cannot be confined to the latter portion, namely, rules providing for payment of gratuity alone and the definition clause excludes all employees, who are governed by the provisions of any other Act or rules providing for payment of gratuity. Any other interpretation will defeat the provisions of the Act.

24. The employer has been defined under Section 2 (f) of The Payment of Gratuity Act. The definition of employer also as defined under The Payment of Gratuity Act will not take in the employment governed by the provisions of the said enactment, namely, The Hindu Religious and Charitable Endowments Act or Rules made thereunder. Therefore, on a conjoint reading of the provisions of the Payment of Gratuity Act in respect of employees whose employer is a temple governed by the provisions of The Hindu Religious and Charitable Endowments Act, the provisions namely, Rules 26 to 30 of the rules, which alone will apply and not the provisions of The Payment of Gratuity Act. Even in terms of Article 254 (2), insofar as the provisions of The Hindu Religious and Charitable Endowments Act has been reserved for the consideration of the President and has received the assent of the President, being an existing law, as it was in force prior to the commencement of The Payment of Gratuity Act, the rules under the Act providing for payment of gratuity alone prevails and not the later enactment. The principle of implied repeal also will not apply and there could be no repeal by implication unless inconsistency appears on the face of statutory provisions.

25. That apart, Payment of Gratuity Act itself permits or recognises other laws restricting or qualifying joint provisions made under The Payment of Gratuity Act, with the special provisions of The Hindu Religious and Charitable Endowments Act. The local law cannot be said to be repugnant to the Union law. There is no repugnancy as the provisions are wholly incompatible with each other nor it would lead to absurd results.

26. In DEEP PCHAND & OTHERS VS. THE STATE OF U.P. & OTHERS reported in AIR 1959 SC 648, it has been held thus :-
"28. Mr. Naunit Lal bases his case on the proviso to Art. 254(2) of the Constitution rather than on cl. (1) thereof. He contends that by reason of the Amending Act, the U.P. Act was repealed in toto; and because of Section 68B, the operation of the provisions of the General Clauses Act saving things done under the repealed Act was excluded. The learned Advocate General attempted to meet the double attack by pressing on us to hold that there was

no repugnancy at all between the provisions of the Central Act and the U.P. Act and therefore the U. P. Act had neither become void nor was repealed by necessary implication by the Central Act. We shall now examine the provisions of Arts. 254(1) and 254(2).

Article 254 :

(1) If any provision of law made by the Legislature of a State is repugnant to any provision of law made by Parliament which Parliament is competent to enact, or to any provision of an existing law with respect to one of the matters enumerated in the Concurrent List, then subject to the provisions of clause (2), the law made by Parliament, whether passed before or after the law made by the Legislature of such State or, as the case may be, the existing law, shall prevail and the law made by the Legislature of the State shall, the the extent of the repugnancy, be void.

(2) Where a law made by the Legislature of a State with respect to one of the matters enumerated in the Concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to that matter, then, the law so made by the Legislature of such State shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that State :

Provided that nothing in this clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislature of the State."

Article 254(1) lays down a general rule. Clause (2) is an exception to that Article and the proviso qualifies the exception. If there is repugnancy between the law made by the State and that made by Parliament with respect to one of the matters enumerated in the Concurrent List, the law made by Parliament shall prevail to the extent of the repugnancy and the law made by the State shall, to the extent of such repugnancy, be void. Under cl. (2), if the Legislature of a State makes a provision repugnant to the provisions of the law made by Parliament, it would prevail if the legislation of the State received the assent of the President. Even in such a case, Parliament may subsequently either amend, vary or repeal the law made by the Legislature of a State. In the present case, the Uttar Pradesh Legislative Assembly, after obtaining the assent of the President on April 23, 1955, passed the U.P. Act. Parliament subsequently passed the Motor Vehicles (Amendment) Act (100 of 1956). Therefore, both the clauses of Art. 25 4 would apply to the situation. The first question is whether the provisions of the Union law i.e., the Motor Vehicles (Amendment) Act (1 00 of 1956), are repugnant to the provisions of the U.P. Act and if so to what extent. Before we proceed to examine the provisions of the two Acts, it may be convenient to notice the law pertaining to the rule of repugnancy."

27. Where there is no repugnancy between the provisions of the Central Act and Rules 26 to 30 of The Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules, if both the provisions are reconcilable, then the Central Act and State Act shall be made to operate in the respective fields. When it is irreconcilable and when one cannot obey without violating the other provision, then the Central Act prevails over the State Act. But in this case, the provisions of The Payment of Gratuity Act and Rules 26 to 29 are

reconcilable and, therefore, the Central and State Acts or Rules shall be made to operate in the respective fields. There is no irreconcilable provision and, therefore, it cannot be held that the Central Act prevails over the State Act.

28. The State Act being a special legislation in respect of temple servants, which is also in the concurrent list and in respect of gratuity also the Legislature has the authority, they are being reconcilable, the provisions of The Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules will apply insofar as the servants of the temple employed in the State of Tamil Nadu are concerned. There is no clear and direct inconsistency between the Central Act and the State Rules. It cannot be said that such an inconsistency is absolutely irreconcilable even assuming that there is difference between the quantum of gratuity that may be payable.

29. This Court is of the considered view on a comparison of The Payment of Gratuity Act and Rules 26 to 29 of The Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules, there is no inconsistency, much less inconsistency of such a nature as to bring the two provisions in direct collusion with each other, and it is not as if a situation has reached, where it is impossible to obey the one without disobeying the other. There is no quarrel that Rules 26 to 29 of Tamil Nadu Hindu Religious Institutions (Officers & Servants) Service Rules had provided for payment of gratuity at a particular rate and being a special provision in respect of temple servants and that such institutions or temples are not being establishments, the earlier rule introduced by the State Legislature is not only laudable, but also govern the situation and prevails.

30. In M.KARUNANIDHI VS. UNION OF INDIA reported in 1979 (3) SCC 431 = AIR 1979 SC 898, the scope of Article 254 of The Constitution was the subject matter of consideration. A five Judges Bench speaking through Fazal Ali, J., (as he then was), held thus :-

"8. It would be seen that so far as clause (1) of Article 254 is concerned it clearly lays down that where there is a direct collision between a provision of a law made by the State and that made by Parliament with respect to one of the matters enumerated in the Concurrent List, then, subject to the pro-visions of clause (2), the State law would be void to the extent of the repugnancy. This naturally means that where both the State and Parliament occupy the field contemplated by the Concurrent List then the Act passed by Parliament being prior in point of time will prevail and consequently the State Act will have to yield to the Central Act. In fact, the scheme of the Constitution is a scientific and equitable distribution of legislative powers between Parliament and the State Legislatures. First, regarding the matters contained in List I, i.e. the Union List to the Seventh Schedule, Parliament alone is empowered to legislate and the State Legislatures have no authority to make any law in respect of the Entries contained in List I. Secondly, so far as the Concurrent List is concerned, both Parliament and the State Legislatures are entitled to legislate in regard to any of the Entries

appearing therein, but that is subject to the condition laid down by Article 254(1) discussed above. Thirdly, so far as the matters in List II, i.e., the State List are concerned, the State Legislatures alone are competent to legislate on them and only under certain conditions Parliament can do so. It is, therefore, obvious that in such matters repugnancy may result from the following circumstances:
1. Where the provisions of a Central Act and a State Act in the Concurrent List are fully inconsistent and are absolutely irreconcilable, the Central Act will prevail and the State Act will become void in view of the repugnancy.
2. Where however a law passed by the State comes into collision with a law passed by Parliament on an Entry in the Concurrent List, the State Act shall prevail to the extent of the repugnancy and the provisions of the Central Act would become void provided the State Act has bee? passed in accordance with clause (2) of Article 254.
3. Where a law passed by the State Legislate while being substantially within the scope of the entries in the State List entrenches upon any of the Entries in the Central List the constitutionality of the law may be upheld by invoking the doctrine of pith and substance if on an analysis of the provisions of the Act it appears that by and large the law falls within the four comers of the State List and entrenchment, if any, is purely incidental or inconsequential.
4. Where, however, a law made by the State Legislature on a subject covered by the Concurrent List is inconsistent with and repugnant to a previous law made by Parliament, then such a law can be protected by obtaining the assent of the President under Article 254(2) of the Constitution. The result of obtaining the assent of the President would be that so far as the State Act is concerned, it will prevail in the State and overrule the provisions of the Central Act in their applicability to the State only. Such a state of affairs will exist only until Parliament may at any time make a law adding to, or amending, varying or repealing the law made by the State Legislature under the proviso to Article 254."

31. In terms of clause (2) of Article 254, the Central Act has to give way to the State rule. The said Act and the Rule, which has received the assent of the President being earlier in point of time, then the State enactment has to prevail. It is well settled rule of presumption, being the statutory provision, is constitutionally valid.

32. In the circumstances, while adopting the law laid down in the above pronouncement, it follows that the provisions of The Payment of Gratuity Act will have no application to the employees employed in the temples governed by the provisions of The Hindu Religious and Charitable Endowments Act and Rules 26 to 29 alone will govern. Consequently, W.P. Nos. 17569 to 17598 & 19559 of 2000 filed by the temple are allowed quashing the proceedings of the Controlling Authority and Appellate Authority under The Payment of Gratuity Act and W.P. Nos. 20201 of 2000 and 6707 of 2001 filed by the individuals seeking for a declaration cannot be countenanced and they are dismissed. The Temple employees shall be entitled to claim gratuity in terms of Rules 26 to 2 9, which is a special provision governing them. The parties shall bear their respective costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes
Internet : Yes

GLN

To

1. The Appellate Authority
Payment of Gratuity Act/
Joint Commissioner of Labour
Madurai.

2. Authority The Competent
under Payment of Gratuity Act
Assistant Commissioner of Labour
Madurai now at Dindigul.